



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

ACCOUNTING DOCUMENTS

**Closed-end and open-end Investment TrustsEuropean
closed-end and open-end Investment Trusts**

VERSION 1.1



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Foreword :

Notes presented by the Luxembourg Trade and Companies Register ("RCS") manager:

- *Are of a general nature and are not aimed at any particular situation of a natural person or legal entity ;*
 - *Are of an explanatory and documentary nature ;*
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 - *May not be used as a substitute for legal or professional advice ;*
 - *Reflect only the opinion of the "RCS" manager on a number of issues, and is subject to any interpretation issued by Courts and Tribunals.*
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1. General Information

As from the 1st January 2012, electronic filing of all accounting documents becomes mandatory.

All closed-end and open-end investment trusts and European closed-end and open-end investment trusts subject to article 13 of the Code of Commerce, are not subject to the presentation and recording of the accounting as per article 12 of the Code of Commerce.

Accounting documents must be filed directly on the RCS manager website as PDF/A files (« classical eRCS filing »).

The accounting documents are to be filed within 7 months of exercise.

2. Applicable rules

	Document required for filing	Publication in the RESA	Publicly available via « RCS » services
Annual accounts	Yes	Yes (by mention)	Yes
Other Documents	Yes	Yes (by mention)	Yes
Management Report	Yes	Yes (by mention)	Yes
Audit Report	Yes	Yes (by mention)	Yes

Filing deadline: within 7 months follow the exercise

3. Contact Us

Should you experience technical issues, or have any further questions regarding the “LBR” website, please feel free to contact the “LBR” helpdesk using the following contact information:

Tel : (+352) 26 428 -1

Fax : (+352) 26 42 85 55

E-mail : helpdesk@lbr.lu

Helpdesk opening hours are Monday to Friday, 8AM to 5.30PM.

www.lbr.lu